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July 2, 2004

Transmittal No. 54
(Filing Fee Enclosed)

FRN: 0004-5555-95

Office of the Secretary
Federal Communications Commission
The Portals, 445 Twelfth Street, S.W.
12th Street Lobby, TW-A325
Washington, D.C. 20554

Federal Communications Commission
Tariff Filings
P.O. Box 358150
Pittsburgh, PA 15251-5150

Attention: Wireline Competition Bureau

Re: Virgin Islands Telephone Corporation
Transmittal No. 54

To the Commission:

The accompanying tariff material, issued by Virgin Islands Telephone Corporation ("Vitelco"), and bearing F.C.C. No. 1 is sent to you in compliance with the requirements of the Communications Act of 1934, as amended.

This filing consists of Supplement No. 6, as indicated on the following check sheets:

50th Revised Page 1
45th Revised Page 1.1

Pursuant to the Order of the Wireline Competition Bureau, *In the Matter of July 1, 2004 Annual Access Charge Tariff Filings*, WCB/Pricing 04-18, Order, DA 04-1997 (Wireline Competition Bur., rel. July 1, 2004), the effective date of the tariff materials submitted under Vitelco's Transmittal No. 53, filed on June 16, 2004, is advanced to June 30, 2004, and then suspended for one day, to July 1, 2004.

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This filing has been submitted electronically through the Commission's Electronic Tariff Filing System ("ETFS"), in accordance with Section 61.13(b) of the Commission's rules and regulations. 47 C.F.R. § 61.13(b) (2003).

The original of this transmittal letter is being filed today with Mellon Bank, Pittsburgh, Pennsylvania, with the appropriate filing fee (\$695.00; fee type code "CQK") and Form 159, in accordance with Section 61.14 of the Commission's rules. Id. at § 61.14.

All correspondence and inquiries in connection with this publication should be addressed to Gregory J. Vogt, Wiley Rein & Fielding LLP, 1776 K Street, N.W., Washington, D.C. 20006-2304 (Phone: 202.719.3240; Facsimile: 202.719.7049).

Respectfully submitted,

/s/

Gregory J. Vogt
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